

U.S. Government Standard General Ledger**SECTION VI. USSGL Crosswalks - Reclassified Statements**

This section includes crosswalks for use in fiscal 2014 GTAS Implementation Testing. These crosswalks map USSGL accounts to external reports in accordance with TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the *Financial Report of the United States Government*, Transmittal Letter 684, dated May 15, 2012.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 6-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by FMS:

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- USSGL Crosswalk Reclassified Balance Sheet..... VI - 3
- USSGL Crosswalk Reclassified Statement of Net Cost..... VI - 19
- USSGL Crosswalk Reclassified Statement of Changes in Net Position VI - 25

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